

# Extension Request For The Alabama Business Privilege Tax Return and Annual Report

**2003****THIS FORM MUST BE SIGNED AND ALL SECTIONS MUST BE COMPLETED**Type of business entity (*must check one*):**C Corporation**

- ☐ Regular C Corporation
- ☐ Insurance Company (*See definitions*)
- ☐ Financial Institution Group Member
- ☐ LLE Taxed as Corporation

**S Corporation**

- ☐ Regular S Corporation
- ☐ Insurance Company (*See definitions*)
- ☐ Financial Institution Group Member
- ☐ LLE Taxed as Corporation

**Other**

- ☐ Real Estate Investment Trust
- ☐ Limited Liability Entity
- ☐ Business Trust
- ☐ Disregarded Entity

**For Balance Sheet Year:**  
Beginning\_\_\_\_/\_\_\_\_/\_\_\_\_  
(mm/dd/yyyy)

Ending

\_\_\_\_/\_\_\_\_/\_\_\_\_  
(mm/dd/yyyy)☐ CY (Calendar Year)☐ FY (Fiscal Year)☐ SY (Short Year)

LEGAL ENTITY NAME (PLEASE TYPE OR PRINT)

MAILING ADDRESS

FEIN

CITY, STATE, AND ZIP CODE

(This Space For Use By Alabama Department of Revenue)

FEDERAL BUSINESS CODE NUMBER (NAICS)

DOES THIS REPRESENT A CHANGE  
OF ADDRESS? ☐ YesATTACH  
CHECK  
HERE**1a** County of incorporation or organization for all Alabama entities . . .**1a****1b** State or country of incorporation or organization . . . . .**1b****2a** Date of qualification or registration in Alabama for foreign entities . .**2a****2b** Date of incorporation or organization for all entities . . . . .**2b****2c** Telephone number of the taxpayer . . . . .**2c**

( )

**3** Name of registered agent in Alabama . . . . .**3**

FEIN or social security number . . . . .

Street address . . . . .

City, state and zip code . . . . .

**4** Name of president or primary member/partner . . . . . (update ☐)**4**

Social security number . . . . .

Street address . . . . .

City, state and zip code . . . . .

**5** Name of secretary or secondary member/partner . . . . . (update ☐)**5**

Social security number . . . . .

Street address . . . . .

City, state and zip code . . . . .

**6** Kind of business done in Alabama . . . . .**6****7** Principal place of business in Alabama . . . . .**7**

City, state and zip code . . . . .

**8** Kind of business done generally . . . . .**8****9** Principal office and place of business if outside State of Alabama . .**9**

City, state and zip code . . . . .

**10** Secretary of State annual report fee \$10 (corporations only) . . . . .**10**

FOR DEPARTMENT USE ONLY

**11** Privilege tax due\* (minimum \$100) . . . . .**11****12** Payment due (sum of lines 10 and 11)**12**

(Electronic Funds Transfer is not available for these taxes) . . . . .

☐ I authorize a representative of the Department of Revenue to discuss my return and attachments with my preparer.**UNDER PENALTIES OF PERJURY**, I declare that I have examined this return and accompanying schedules and statements and, to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.**Please  
Sign Here**Your  
Signature\*\*

Title

Date

**Paid  
Preparer's  
Use Only**Preparer's  
signature

Date

Phone number

Preparer's social security no.

Firm's name (or yours,  
if self-employed)  
and address

E.I. No.

ZIP Code

\*\*Paid preparers may sign in lieu of an officer IF a power of attorney is on file with the Department of Revenue or attached to this return.

\*To avoid late payment penalties, 90% of the actual liability must be paid with this extension request.

# Form PSE Instructions

Every corporation, limited liability entity (LLE), business trust, disregarded entity and real estate investment trust (REIT) that is doing business in Alabama or is registered/qualified to do business in Alabama is required to file an Alabama Business Privilege Tax Return and Annual Report. The tax is levied for the privilege of being organized under the laws of Alabama or doing business in Alabama.

The Department may grant an extension of time, not to exceed six months, for filing the Business Privilege Tax return provided:

1. The Extension Request (Form PSE) is received by the Department or postmarked by the U.S. Post Office on or before the due date, and
2. A payment of 90%, but in no case less than \$100.00, of the tax liability is made with the request. Corporations must also pay the \$10.00 Secretary of State's fee, and
3. All sections of the Extension Request are completed, and
4. The Extension Request is signed.

**An extension of time for filing an initial return is not allowed.**

## General Instructions

Fill in the blanks indicating the beginning and ending dates of the balance sheet year used to complete the business privilege tax. Indicate, by checking the appropriate box, if the period is a calendar year (CY), fiscal year (FY), or short year (SY).

Print or type the name and address of the entity requesting the extension.

Enter the FEIN of the business entity requesting the extension. Do not enter the FEIN of the parent entity.

If the address has changed since the last filing, indicate the change by checking the box.

Indicate the type of business entity by checking the appropriate box. (TO BE CLASSIFIED AS A FINANCIAL INSTITUTION GROUP MEMBER, AT LEAST ONE MEMBER OF THE GROUP MUST BE SUBJECT TO ALABAMA FINANCIAL INSTITUTION EXCISE TAX. TO BE CLASSIFIED AS AN INSURANCE COMPANY THE ENTITY MUST BE SUBJECT TO ALABAMA INSURANCE PREMIUM TAX.)

Lines 1 through 9 represent the Annual Report. If any of the information on lines 4 or 5 has changed since the last filing, you must indicate the change by checking the "update" box in order for the Department of Revenue to update your records.

Attach your check, payable to the Alabama Department of Revenue, to the front of the extension request.

## Due Dates

**BUSINESS PRIVILEGE TAX** – Effective January 1, 2001, the taxable year for Business Privilege Tax will be the year used by the taxpayer to file income tax, financial institution excise tax or insurance premium tax returns.

Taxpayers who report on a calendar year basis will file their extension request or tax return on or before March 15, 2002 for corporations or April 15, 2002 for LLE's.

Taxpayers who have a tax year other than a calendar year ***must*** file an extension request or tax return no later than two and one-half months if a corporation or three and one-half months if an LLE, after the beginning of each fiscal or short tax year.

If you have any questions, please contact the Business Privilege Tax Section at (334) 353-7923. ([www.ador.state.al.us](http://www.ador.state.al.us)).